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Question of How Much On Nixon Tax

Washington

Some White House officials have advised President Nixon to pay additional income taxes voluntarily, but a chief stumbling block to his acceptance is determining what amount should be paid, it was learned yesterday.

A high administration official said the President does not want to announce he is paying a large sum and then have investigating congressmen later rule that he owes still more money.

"A voluntary payment has been talked of, it's been recommended," said the official who declined use of his name. "But the President would want to move only once on this."

Mr. Nixon, he said, would need assurances that the joint congressional Committee on Internal Revenue Taxation would call off its investigation of his tax returns if he paid additional taxes voluntarily.

In disclosing his last two annual tax returns December 6, the President asked the joint committee to investigate two matters, saying he would pay any additional taxes it felt were due.

The two matters were his claimed deductions of $576,000 — spread over six years — for the gift of his vice presidential papers in 1969, and his non-payment of a capital gains tax on the sale of part of his San Clemente estate to two friends in 1970. Both transactions have proved controversial.

The committee is believed to be focusing on the Nixons' sale of their New York apartment in addition to the other controversies.

Three tax attorneys not connected with the case — Thomas A. Troyer and John J. Sexton of Washington, Herbert H. Alpert of New York — said the Los Angeles Times that they believed the Nixons erred in not paying a capital gains tax on the sale of their apartment on May 31, 1969.

Los Angeles Times